

AN ORDINANCE

09-0-0818

BY

*H. S. H.*

**AN ORDINANCE TO REPEAL SUBPARAGRAPH (k) (5) OF SECTION 2-36 AND SUBPARAGRAPH (e) OF SECTION 2-39 OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA, GEORGIA SO AS TO ELIMINATE THE "CASH CARRYFORWARD" PROVISION RELATED TO THE EXPENSE ACCOUNTS AND APPROPRIATIONS OF THE COUNCIL PRESIDENT AND COUNCILMEMBERS; TO WAIVE CONFLICTING ORDINANCES; AND FOR OTHER PURPOSES.**

**WHEREAS**, the City of Atlanta has changed its method of accounting from the cash method to the accrual method; and

**WHEREAS**, under the cash method, income is not counted until funds are actually received, and expenses are not counted until they are actually paid, while under the accrual method, accounts are charted when the transaction occurs; and,

**WHEREAS**, the internal auditor has recommended that a budgeting process to be more in compliance with a modified accrual accounting method and recommends the elimination of the carrying forward practice; and

**WHEREAS**, the council president and the city council desires to align its accounting practices with that of the city.

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY ORDAINS as follows:**

**Section 1:** Subparagraph (k) (5) of section 2-36 of the Code of Ordinances of the City of Atlanta, Georgia which provides as follows:

(k) (5) The mayor and the chief financial officer are authorized to carry forward, as appropriations payable, from one fiscal year to the next, within a four-year term of office, and from one term to the next term; unexpended funds in appropriations to the cost center established for the president of council, provided said person shall serve continuous uninterrupted terms. If such person shall not be serving in office from one term to the next, any unexpended funds shall be returned to the general fund.

Is hereby repealed in its entirety.

**Section 2:** Subparagraph (e) of section 2-39 of the Code of Ordinances of the City of Atlanta, Georgia which provides as follows:

(e) The mayor and chief financial officer are authorized to carry forward, as appropriations payable, from one fiscal year to the next, and from one term to the next term, unexpended funds in appropriations to the cost centers established for individual councilmembers who serve continuous uninterrupted terms. If such councilmember shall not be serving in office from one term to the next, any unexpended funds shall be returned to the general fund.

Is hereby repealed in its entirety.

**Section 3:** All ordinances or parts of ordinances in conflict with this ordinance are hereby waived to the extent of any such conflict.